



**SYSTEM DEVELOPMENT CHARGES (SDC) &
CONSTRUCTION EXCISE TAX ASSESSMENTS EFFECTIVE 7/1/2023**

Residential Users

	Improvement SDC	Reimbursement SDC	TOTAL
Water	\$ 2,175.00	\$1,507.00	\$3,682.00
Sewer		\$3,094.00	\$3,094.00
Park & Recreation	\$1,969.00		\$1,969.00
Transportation	\$1,320.00	\$ 802.00	\$2,122.00
Subtotal of SDCs			\$10,867.00
2% Admin Fee			\$215.00
TOTAL SDC'S			\$11,082.00

Construction Excise Tax (CET): Collected for Cascade School District

New Construction	\$1.56/per square foot on portion of structure intended for residential use
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Please note: CET's will be assessed on improvements to real property that result in a new structure or additional square footage intended for residential use in an existing structure.

Non-Residential / Commercial Users

- Water & Sewer For non-residential water or sewer service, the base charges listed above will be multiplied by EDU (Equivalent Residential Dwelling Unit) rates based upon service meter size.

- Park & Recreation For non-residential developments, residential construction or placement which replaces existing units on a one-to-one basis, no SDC will be charged.

- Transportation For non-residential and apartment developments, an EDU multiplier will be determined by the City Engineer using ITE (Institute for Traffic Engineering) standards.

Construction Excise Tax (CET): Collected for Cascade School District

New Construction	.78/per square foot on portion of structure intended for non-residential use The tax imposed will not exceed \$25,000 per building permit or \$25,000 per structure, whichever is less.
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Last updated: 7/1/2023